

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Contact Person: [REDACTED]

Telephone Number: [REDACTED]

In Reference to:

OP:E:EO:T:2

Date:

DEC 23 1998

Employer Identification Number: [REDACTED]

Key District: [REDACTED]

Form: 1120

Tax Years: all

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(3) of the Internal Revenue Code.

We make our ruling for the following reason: you are not organized and operated exclusively for purposes described in section 501(c)(3) of the Code.

Donors may not deduct contributions to you under section 170 of the Code.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the form and for the tax years indicated above within 30 days from the date of this letter, unless you request and are granted an extension of time to file the returns. You should attach a copy of this letter to the returns you file. Questions concerning the filing of returns should be directed to the Ohio EP/EO key district office at 513-241-5199 (not a toll free number).

You may wish to request a letter ruling for recognition as an Indian tribal government or as a subdivision of an Indian tribal government under section 7871 of the Code, under the procedures of Rev. Proc. 84-37, and the general procedures for letter ruling requests of Revenue Procedure 98-1 or its successor (the first Revenue Procedure published each year). Such organizations are treated as States or subdivisions of States for many purposes under the Code, and donors may deduct contributions to them under section 170. You must pay a user fee as described in Rev. Proc. 98-1 or its successor for such a letter ruling request. The mailing address for such a letter ruling request is:

Internal Revenue Service
Associate Chief Counsel (Domestic)
Attn: CC:DOM:CORP:T
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

However, if the letter ruling request is delivered by private delivery service, then the address is:

Internal Revenue Service
Associate Chief Counsel (Domestic)
Attn: CC:DOM:CORP:T
1111 Constitution Ave., N.W.
Washington, DC 22024

The letter ruling request should be marked to the attention of the Assistant Chief Counsel (Financial Institutions and Products), who has jurisdiction over such requests.

If you decide to contest this ruling under the declaratory judgment provisions of section 7428 of the Code, you must initiate a suit in the United States Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia before the 91st day after the date that we mailed this ruling to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. The filing of a declaratory judgment suit under section 7428 does not stay the processing of income tax returns and assessment of any taxes.

In accordance with section 6104(c) of the Code, we will notify the appropriate State officials of this action.

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,

(Signed) Marcus S. Owens

Marcus S. Owens
Director, Exempt Organizations
Division

initialed *revised*
OP: E: T 2. Ed. T. 2 OP: E: E: O
[Redacted]
[Redacted]